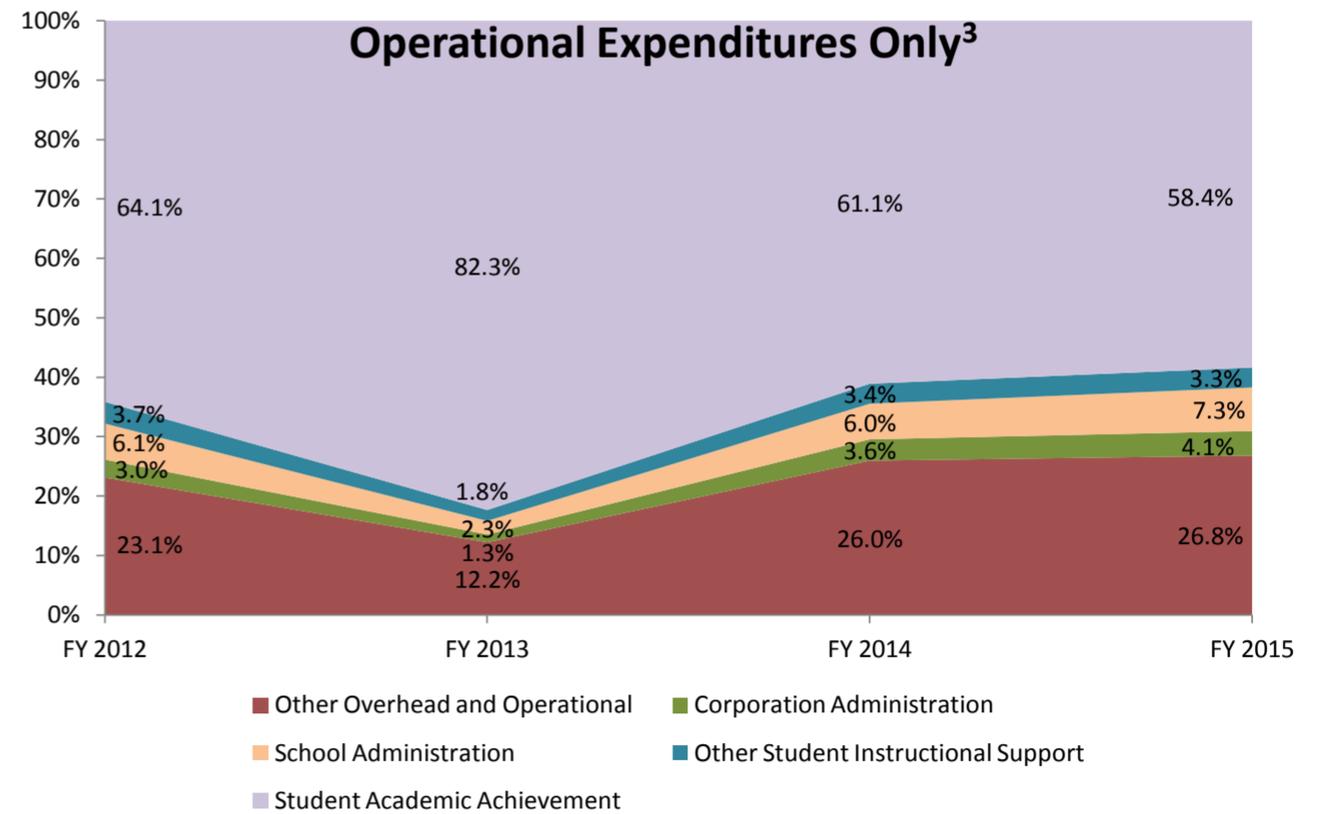
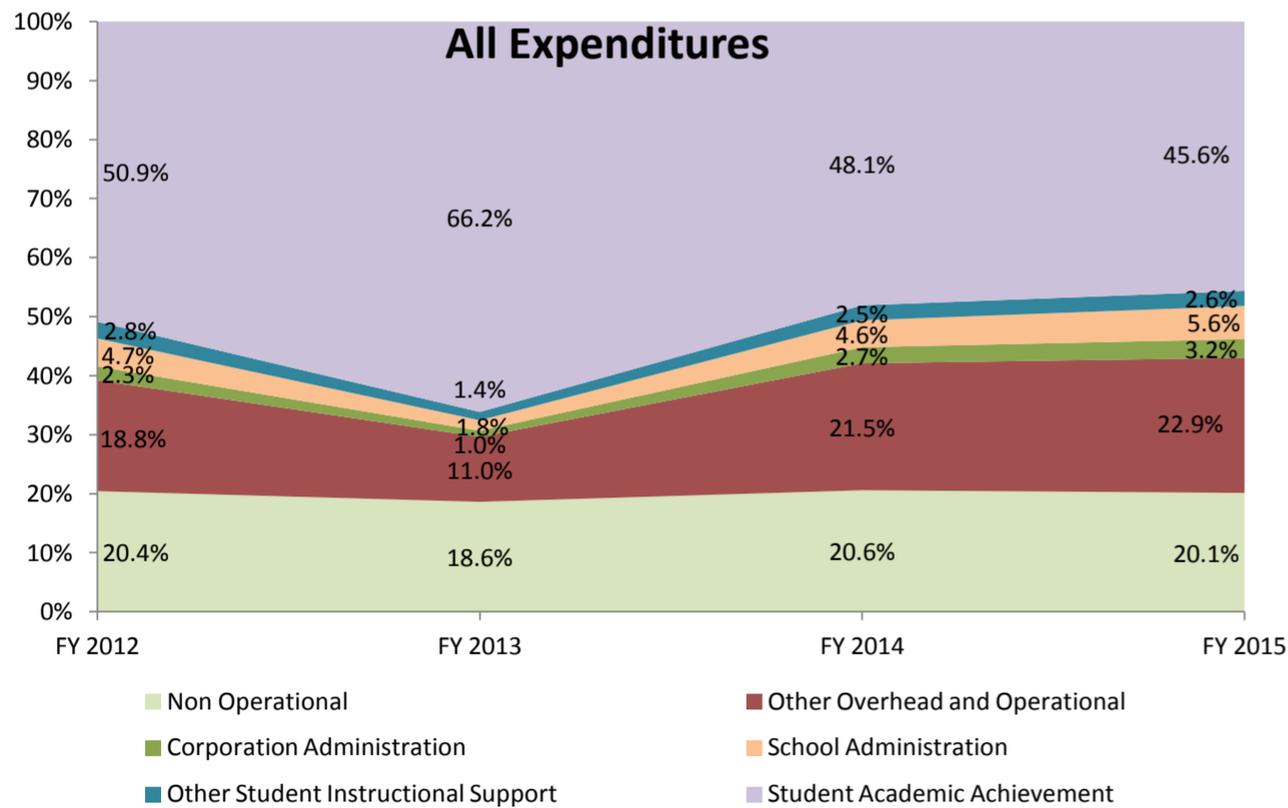


School Corporation Expenditures by Account
Biannual Financial Report Data
Cloverdale Community Schools (6750)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$6,661,534	45.5%	\$8,150,865	51.1%	\$8,188,496	50.9%	\$10,049,533	66.2%	\$7,024,681	48.1%	\$6,489,039	45.6%
Student Instructional Support	\$1,017,140	6.9%	\$1,401,822	8.8%	\$1,216,686	7.6%	\$485,554	3.2%	\$1,037,135	7.1%	\$1,162,213	8.2%
Total	\$7,678,674	52.4%	\$9,552,686	59.9%	\$9,405,182	58.4%	\$10,535,087	69.3%	\$8,061,817	55.2%	\$7,651,252	53.8%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,204,360	28.7%	\$3,928,874	24.6%	\$3,399,828	21.1%	\$1,827,536	12.0%	\$3,539,123	24.2%	\$3,705,561	26.1%
Non Operational	\$2,768,884	18.9%	\$2,479,051	15.5%	\$3,288,441	20.4%	\$2,828,584	18.6%	\$3,007,035	20.6%	\$2,862,471	20.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$6,973,244	47.6%	\$6,407,925	40.1%	\$6,688,269	41.6%	\$4,656,120	30.7%	\$6,546,158	44.8%	\$6,568,032	46.2%

Grand Total	\$14,651,918	\$15,960,611	\$16,093,451	\$15,191,207	\$14,607,975	\$14,219,284
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Cloverdale Community Schools (6750)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$297,075	\$298,425	NA	NA	0.5%
11100	Regular Programs	Elementary	\$1,447,120	\$2,678,130	\$1,906,186	\$1,682,931	16.3%	-37.2%	-11.7%
11200	Regular Programs	Middle/Junior High	\$1,146,640	\$1,868,912	\$1,743,338	\$1,496,362	30.5%	-19.9%	-14.2%
11300	Regular Programs	High School	\$1,155,401	\$1,972,213	\$1,494,103	\$1,354,985	17.3%	-31.3%	-9.3%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$86,366	\$73,079	NA	NA	-15.4%
11420	Regular Programs	Vocational Education - Agriculture B	\$41,389	\$107,890	\$136,535	\$132,039	219.0%	22.4%	-3.3%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$44,870	\$65,610	\$51,859	\$53,520	19.3%	-18.4%	3.2%
11470	Regular Programs	Vocational Education - Business Education	\$59,627	\$0	\$140,582	\$145,309	143.7%	NA	3.4%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$43,863	\$15,638	\$0	\$0	NA	NA	NA
11620	Regular Programs	Alternative Education Programs - Middle/Junior High School	\$0	\$453	\$0	\$0	NA	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$550	\$7,400	\$0	\$1,920	249.1%	-74.1%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$21,041	\$45,395	\$34,543	\$45,378	115.7%	0.0%	31.4%
12350	Special Programs	Physical Impairment - Homebound	\$6,207	\$7,613	\$0	\$1,814	-70.8%	-76.2%	NA
12810	Special Programs	Special Education Preschool	\$6,540	\$179,446	\$100,800	\$165,925	2437.1%	-7.5%	64.6%
12900	Special Programs	Other Special Programs	\$0	\$28,415	\$87,889	\$34,677	NA	22.0%	-60.5%
14100	Summer School Programs	Elementary	\$0	\$0	\$14,995	\$16,521	NA	NA	10.2%
14200	Summer School Programs	Middle/Junior High School	\$0	\$6,019	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$25,419	\$21,505	\$14,495	\$14,373	-43.5%	-33.2%	-0.8%
16100	Remediation	Remediation Testing	\$1,323	\$0	\$0	\$0	NA	NA	NA
16200	Remediation	Preventive Remediation	\$0	\$4,734	\$0	\$0	NA	NA	NA
17100	Pay. to Other Gov. Units in State	Transfer Tuition	\$0	\$0	\$264	\$0	NA	NA	NA
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$194,233	\$328,562	\$239,501	\$419,378	115.9%	27.6%	75.1%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$988,312	\$287,618	\$208,169	\$285,014	-71.2%	-0.9%	36.9%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$27,731	\$0	\$0	\$3,595	-87.0%	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$23,790	\$63,818	\$53,490	\$8,900	-62.6%	-86.1%	-83.4%
22220	Instruction	Library/Media Services - School Library	\$84,142	\$120,071	\$19,523	\$8,841	-89.5%	-92.6%	-54.7%
22230	Instruction	Library/Media Services - Audiovisual	\$3,209	\$3,270	\$474	\$0	NA	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$83,938	\$168,832	\$37,488	\$36,618	-56.4%	-78.3%	-2.3%
22360	Instruction	Instruc. Related Tech. - Network Support	\$28,551	\$0	\$0	\$0	NA	NA	NA
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$114,357	\$192,691	\$134,766	NA	17.8%	-30.1%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$5,921	\$0	NA	NA	NA
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$128,126	\$54,964	\$158,393	\$74,672	-41.7%	35.9%	-52.9%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$241,501	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$5,803,523	\$8,150,865	\$7,024,681	\$6,489,039	11.8%	-20.4%	-7.6%
Student Instructional Support									
21210	Students	Guidance Services - Service Area Direction	\$85,000	\$0	\$0	\$0	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$85,257	\$209,011	\$221,307	\$227,057	166.3%	8.6%	2.6%
21340	Students	Health Services - Nurse Services	\$87,842	\$133,655	\$138,874	\$136,933	55.9%	2.5%	-1.4%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$50,927	\$74,441	\$11,221	\$0	NA	NA	NA
24100	School Administration	Office of The Principal	\$531,710	\$957,435	\$663,839	\$798,222	50.1%	-16.6%	20.2%
24900	School Administration	Other Support Services - School Admin.	\$4,298	\$27,279	\$1,895	\$0	NA	NA	NA
Student Instructional Support Total			\$845,034	\$1,401,822	\$1,037,135	\$1,162,213	37.5%	-17.1%	12.1%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$54,562	\$0	\$0	\$0	NA	NA	NA
23120	General Administration	Board of Education - Service Area Assistants	\$0	\$87,276	\$87,475	\$88,251	NA	1.1%	0.9%
23150	General Administration	Board of Education - Legal Services	\$63,855	\$17,775	\$19,595	\$26,122	-59.1%	47.0%	33.3%
23160	General Administration	Board of Education - Promotion Expenses	\$7,104	\$7,613	\$9,223	\$6,572	-7.5%	-13.7%	-28.7%
23210	General Administration	Executive Administration - Office of The Superintendent	\$210,817	\$329,467	\$244,881	\$274,580	30.2%	-16.7%	12.1%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$3,279	\$3,945	\$0	\$0	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$84	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Cloverdale Community Schools (6750)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
25199 Central Services Fiscal Services - Other - Other	\$0	\$467	\$1,600	\$0	NA	NA	NA
25810 Central Services Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$25,222	\$0	NA	NA	NA
25820 Central Services Admin. Tech. Services - Systems Analysis & Planning	\$0	\$0	\$7,500	\$0	NA	NA	NA
25890 Central Services Other Technology Services	\$0	\$0	\$0	\$54,240	NA	NA	NA
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$49,606	\$92,674	\$86,305	\$98,977	99.5%	6.8%	14.7%
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$981,006	\$1,623,872	\$1,290,472	\$1,248,543	27.3%	-23.1%	-3.2%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$0	\$0	\$0	\$356	NA	NA	NA
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$62,501	\$22,404	\$0	\$3,165	-94.9%	-85.9%	NA
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$538	\$0	\$0	\$0	NA	NA	NA
26499 Category not Specified Other - 2007 Account Code	\$1,411,190	\$0	\$0	\$0	NA	NA	NA
26700 Oper. & Maint. of Plant Serv. Insurance	\$102,178	\$119,856	\$131,236	\$138,751	35.8%	15.8%	5.7%
27010 Student Transportation Service Area Direction	\$0	\$1,115	\$0	\$0	NA	NA	NA
27100 Student Transportation Vehicle Operation	\$339,117	\$488,342	\$467,163	\$508,129	49.8%	4.1%	8.8%
27200 Student Transportation Monitoring Services	\$6,501	\$13,400	\$0	\$0	NA	NA	NA
27300 Student Transportation Vehicle Servicing and Maintenance	\$163,460	\$179,918	\$272,181	\$295,532	80.8%	64.3%	8.6%
27400 Student Transportation Purchase of School Buses	\$41,393	\$256,009	\$267,313	\$341,540	725.1%	33.4%	27.8%
27500 Student Transportation Insurance on Buses	\$29,642	\$0	\$0	\$0	NA	NA	NA
31100 Food Services Operations Service Area Direction	\$30,959	\$67,530	\$73,581	\$75,024	142.3%	11.1%	2.0%
31200 Food Services Operations Food Preparation and Dispensing	\$395,423	\$225,568	\$154,829	\$145,058	-63.3%	-35.7%	-6.3%
31400 Food Services Operations Food Purchases	\$0	\$391,645	\$400,548	\$400,719	NA	2.3%	0.0%
Overhead and Operational Total	\$3,953,213	\$3,928,874	\$3,539,123	\$3,705,561	-6.3%	-5.7%	4.7%
Non Operational							
33100 Community Service Operations Direction of Community Services	\$1,477	\$172,682	\$489,028	\$192,897	12961.4%	11.7%	-60.6%
33200 Category not Specified Community Recreation	\$0	\$201	\$0	\$0	NA	NA	NA
33400 Category not Specified Athletic Coaches	\$79,621	\$175,652	\$137,847	\$144,782	81.8%	-17.6%	5.0%
33910 Other Community Services High School Band Uniforms	\$0	\$153,632	\$0	\$0	NA	NA	NA
33990 Other Community Services Other	\$0	\$226	\$0	\$0	NA	NA	NA
41000 Category not Specified Land Acquisition and Development	\$0	\$6,714	\$5,631	\$4,092	NA	-39.0%	-27.3%
43000 Category not Specified Professional Services	\$28,754	\$0	\$0	\$0	NA	NA	NA
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$79,194	\$98,918	\$78,953	\$149,204	88.4%	50.8%	89.0%
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$141,728	\$106,300	\$0	\$0	NA	NA	NA
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	\$53,511	\$40,133	\$40,133	NA	-25.0%	0.0%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$189,311	\$100,166	\$129,935	\$140,049	-26.0%	39.8%	7.8%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$75,530	\$199,192	\$43,362	\$65,634	-13.1%	-67.0%	51.4%
49000 Category not Specified Other Facilities Acq. and Construction	\$31,071	\$31,287	\$110,679	\$184,744	494.6%	490.5%	66.9%
51100 Principal on Debt Bonds	\$470,500	\$105,000	\$85,000	\$90,000	-80.9%	-14.3%	5.9%
51600 Principal on Debt Other DLGF Approved Debt	\$157,144	\$0	\$0	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$0	\$86,028	\$104,847	\$99,973	NA	16.2%	-4.6%
53100 Lease Rental Buildings-Principal	\$677,988	\$368,580	\$1,358,000	\$1,340,500	97.7%	263.7%	-1.3%
53150 Lease Rental Buildings-Interest	\$0	\$317,420	\$0	\$0	NA	NA	NA
53300 Lease Rental School Buses-Principal	\$124,598	\$0	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$694,706	\$503,543	\$423,619	\$410,463	-40.9%	-18.5%	-3.1%
Non Operational Total	\$2,751,623	\$2,479,051	\$3,007,035	\$2,862,471	4.0%	15.5%	-4.8%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$35,224	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$6,932	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$17,391	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$695	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$293,705	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$58,870	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Cloverdale Community Schools (6750)

				Percent Change						
Account				FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015
26492	NA	Social Security - Overhead and Operational		\$89,083	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Non Operational		\$5,887	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement		\$528,835	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support		\$106,252	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational		\$144,629	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational		\$10,673	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement		\$247	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support		\$52	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational		\$43	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational		\$6	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total				\$1,298,524	\$0	\$0	\$0	NA	NA	NA